



General Assembly

January Session, 2017

***Raised Bill No. 918***

LCO No. 4379



Referred to Committee on VETERANS' AFFAIRS

Introduced by:  
(VA)

***AN ACT CONCERNING A MUNICIPAL OPTION PROPERTY TAX  
EXEMPTION FOR GOLD STAR PARENTS.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1       Section 1. (NEW) (*Effective October 1, 2017, and applicable to assessment*  
2       *years commencing or after October 1, 2017*) (a) (1) Except as provided in  
3       subdivision (2) of this subsection, any municipality, upon approval by  
4       its legislative body, may provide that any parent whose child was  
5       killed in action while performing active military duty with the armed  
6       forces, as defined in subsection (a) of section 27-103 of the general  
7       statutes, which parent is a resident of such municipality, shall be  
8       entitled to an exemption from property tax, provided such parent's  
9       qualifying income does not exceed (A) the maximum amount  
10      applicable to an unmarried person as provided under section 12-81l of  
11      the general statutes, or (B) an amount established by the municipality,  
12      not exceeding the maximum amount under section 12-81l of the  
13      general statutes by more than twenty-five thousand dollars. The  
14      exemption provided for under this section shall be applied to the  
15      assessed value of an eligible parent's property and, at the  
16      municipality's option, may be in an amount up to twenty thousand

17 dollars or in an amount up to ten per cent of such assessed value.

18 (2) If both parents of any such child killed in action while  
19 performing active military duty with the armed forces are domiciled  
20 together, only one such parent shall be entitled to an exemption from  
21 property tax provided for under this section.

22 (b) (1) Any parent whose child was killed in action while  
23 performing active military duty with the armed forces and who claims  
24 an exemption from taxation under this section shall give notice to the  
25 town clerk of such municipality that he or she is entitled to such  
26 exemption.

27 (2) Any such parent submitting a claim for such exemption shall be  
28 required to file an application, on a form prepared for such purpose by  
29 the assessor, not later than the assessment date with respect to which  
30 such exemption is claimed, which application shall include at least two  
31 affidavits of disinterested persons showing that such child was  
32 performing such active military duty, that such child was killed in  
33 action while performing such active military duty and the relationship  
34 of such child to such parent, provided the assessor may further require  
35 such parent to be examined by such assessor under oath concerning  
36 such facts. Each such application shall include a copy of such parent's  
37 federal income tax return, or in the event such a return is not filed such  
38 evidence related to income as may be required by the assessor, for the  
39 tax year of such parent ending immediately prior to the assessment  
40 date with respect to which such exemption is claimed. Such town clerk  
41 shall record each such affidavit in full and shall list the name of such  
42 parent claimant, and such service shall be performed by such town  
43 clerk without remuneration. No assessor, board of assessment appeals  
44 or other official shall allow any such claim for exemption unless  
45 evidence as herein specified has been filed in the office of such town  
46 clerk. When any such parent has filed for such exemption and received  
47 approval for the first time, such parent shall be required to file for such  
48 exemption biennially thereafter, subject to the provisions of subsection

49 (c) of this section.

50 (3) The assessor of such municipality shall annually make a certified  
51 list of all such parents who are found to be entitled to exemption under  
52 the provisions of this section, which list shall be filed in the town  
53 clerk's office, and shall be prima facie evidence that such parents  
54 whose names appear thereon are entitled to such exemption as long as  
55 they continue to reside in such municipality and as long as the  
56 legislative body of such municipality continues to provide for such  
57 exemption, subject to the provisions of subsection (c) of this section.  
58 Such assessor may, at any time, require any such parent to appear  
59 before such assessor for the purpose of furnishing additional evidence,  
60 provided, any such parent who by reason of disability is unable to so  
61 appear may furnish such assessor a statement from such parent's  
62 attending physician or an advanced practice registered nurse certifying  
63 that such parent is totally disabled and is unable to make a personal  
64 appearance and such other evidence of total disability as such assessor  
65 may deem appropriate.

66 (4) No such parent may receive such exemption until such parent  
67 has proven his or her right to such exemption in accordance with the  
68 provisions of this section, together with such further proof as may be  
69 necessary under said provisions. Exemptions so proven shall take  
70 effect on the next succeeding assessment day.

71 (c) Any such parent who has submitted an application and been  
72 approved in any year for the exemption provided in this section shall,  
73 in the year immediately following approval, be presumed to be  
74 qualified for such exemption. During the year immediately following  
75 such approval, the assessor shall notify, in writing, each parent  
76 presumed to be qualified pursuant to this subsection. If any such  
77 parent has qualifying income in excess of the maximum allowed under  
78 subsection (a) of this section, such parent shall notify the assessor on or  
79 before the next filing date for such exemption and shall be denied such  
80 exemption for the assessment year immediately following and for any

81 subsequent year until such parent has reapplied and again qualified  
82 for such exemption. Any such parent who fails to notify the assessor of  
83 such disqualification shall make payment to the municipality in the  
84 amount of property tax loss related to such exemption improperly  
85 taken.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2017, and applicable to assessment years commencing or after October 1, 2017</i>	New section

***Statement of Purpose:***

To permit municipalities to provide a property tax exemption to certain parents of members of the armed forces killed while performing active military duty.

***[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]***